

**COLUMBIA COUNTY, GEORGIA**

**Report on Special County 1 Percent**

**Sales and Use Tax**

**June 30, 2004**

**COLUMBIA COUNTY, GEORGIA**

**Contents**

	<u>Page</u>
Independent Auditors' Report on Special County 1 Percent Sales and Use Tax	1
Schedule of Special Purpose Local Option Sales Tax Fund 2001-2005	3-4
Schedule of Special Purpose Local Option Sales Tax Fund 1996-2000	5-6

# Baird & Company CPAs, LLC

CERTIFIED PUBLIC ACCOUNTANTS & FINANCIAL ADVISORS

Augusta, Georgia Office

John P. Gillion, Jr., CPA, PFS, CFS, CVA, CFP®

J.T. Casnahan, CPA, CFE, CGFM, DABFA

Robert D. Huntley, Jr., CPA

Rep E. Whiddon, CPA, CVA

Brenda F. Carroll, CPA, CIA, CFE

Thomson, Georgia Office

Benjamin B. Barmore, CPA, MCP, CITP

W. Lee Hammond, CPA

## INDEPENDENT AUDITORS' REPORT ON SPECIAL COUNTY 1 PERCENT SALES AND USE TAX

Board of Commissioners  
Columbia County, Georgia

We have audited the general purpose financial statements of Columbia County, Georgia, as of and for the year ended June 30, 2004 and have issued our report thereon dated October 15, 2004. The financial statements are the responsibility of Columbia County management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Columbia County, Georgia, taken as a whole. The accompanying schedule lists project expenditures with special purpose local option sales tax revenues through June 30, 2004, and is not intended to be a complete presentation of Columbia County's assets, liabilities, revenues, and expenses. The information contained in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements, and in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*Baird & Company, CPAs, LLC*

BAIRD & COMPANY, CPAS, LLC  
Certified Public Accountants

October 15, 2004

**COLUMBIA COUNTY, GEORGIA**  
**SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX**

**Special Purpose Local Option Sales Tax Fund 2001 - 2005 - Continued**

**For the Fiscal Year Ended June 30, 2004**

No.	Project	Original Estimated Cost	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
6203-	<i>Transportation projects</i>					
0000	Project Management	\$ -	\$ 777,492	\$ 667,866	\$ 1,445,357	N/A
2000	Georgia DOT Projects	10,815,000	25,082	30,983	56,065	1%
1002	Columbia County Projects	8,005,000	316,742	928,133	1,244,875	16%
1003	Resurface	3,000,000	39,130	496,460	535,590	18%
1000	Dirt road paving	10,100,000	967,788	739,023	1,706,811	17%
1004	Other Related Projects-Chairman	600,000	(18,526)	91,533	73,007	12%
1005	Other Related Projects-District 1	600,000	2,620	67,475	70,095	12%
1006	Other Related Projects-District 4	600,000	(22,010)	71,764	49,755	8%
1007	Other Related Projects-District 2	600,000	-	47,707	47,707	8%
1008	Other Related Projects-District 3	600,000	-	170,707	170,707	28%
6202-	<i>Library, Public Safety, and Public Buildings Projects</i>					
0000	Project Management	-	381,096	230,367	611,464	N/A
2000	Main Library includes Multi-purpose Room and Land	9,050,000	796,645	1,768,628	2,565,273	28%
2001	County Office Additions and Improvements	2,595,000	1,928,877	504,318	2,433,195	94%
2002	Columbia Cares Facility, Building Shell, Site Preparation	150,000	917	2,170	3,087	2%
2003	Animal Control Building Expansion - Pet Interaction and Familiarization	29,000	87,819	-	87,819	100%
2004	Demolition of old White road Building including Asbestos Abatement	180,000	-	3,570	3,570	2%
2005	Addition to Warehouse including shared space with Board of Education	200,000	-	90,901	90,901	45%
2006	County Morgue	125,000	184,307	-	184,307	100%
2007	Covered Patio for the B. Thomas Sr.	29,000	34,527	-	34,527	100%
2008	Evans Complex Site Improvements (Plaza, lighting, sidewalks, etc.)	750,000	-	-	-	0%
6201-	<i>Recreation Projects</i>					
0000	Project Management	-	239,247	189,654	428,901	N/A
3000	Passive Recreation Evans Complex	1,100,000	81,835	12,057	93,892	9%
3001	Passive Recreation and Greenways	1,580,000	219,066	-	219,066	14%
3002	Canal Headgates Improvements	188,400	99,145	899,706	998,851	100%
3003	Upgrade Existing Parks - Parking, Equipment, Storage, Restrooms, etc.	1,000,000	145,974	-	145,974	15%
3004	Wildwood Park - Boatramps, Floating Docks, Restrooms, etc.	1,030,000	58,842	617,033	675,875	66%
3005	Amphitheatre	500,000	68,274	3,100	71,374	14%
3006	Land for New Park (150 A park)	1,725,000	1,123,310	-	1,123,310	100%
3007	New Park Improvements	1,300,000	21,875	27,960	49,835	4%
3008	Other Passive Projects-Chairman	150,000	8,576	10,000	18,576	12%
3009	Other Passive Projects-District 1	150,000	47,083	29,050	76,133	51%
3010	Other Passive Projects-District 2	150,000	10,000	1,689	11,689	8%
3011	Other Passive Projects-District 3	150,000	27,593	50,000	77,593	52%

**COLUMBIA COUNTY, GEORGIA**  
**SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX**

**Special Purpose Local Option Sales Tax Fund 2001 - 2005 - Continued**

**For the Fiscal Year Ended June 30, 2004**

No.	Project	Original Estimated Cost	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
3012	Other Passive Projects-District 4	150,000	40,000	45	40,045	27%
3013	Canal Headgates Improv-Master Plan	1,061,600	67,155	70,392	137,547	13%
3014	Upgrade Existing Parks-Reed Creek	500,000	45,941	14,025	59,966	12%
6205-	<i>Intergovernmental Contract Projects</i>					
4000	Economic Development Related Infrastructure	3,500,000	216,454	746,443	962,898	28%
4001	911 Voice and Data Systems for Law Enforcement	1,010,000	341,395	549,862	891,256	88%
4002	Columbia County/Grovetown	500,000	-	-	-	0%
4003	Columbia County/Harlem	290,000	115,000	175,000	290,000	100%
6204-	<i>Municipalities</i>					
0006	City of Harlem	1,890,000	666,660	360,339	1,026,999	54%
0007	City of Grovetown	4,061,000	1,432,083	774,062	2,206,146	54%
		<u>\$ 70,014,000</u>	<u>\$ 10,578,014</u>	<u>\$ 10,442,022</u>	<u>\$ 21,020,036</u>	

**COLUMBIA COUNTY, GEORGIA**  
**SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX**

**Special Purpose Local Option Sales Tax Fund 1996 - 2000**

**For the Fiscal Year Ended June 30, 2004**

No.	Project	Original Estimated Cost	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
<i>Transportation projects</i>						
6245	Baston Road/Fury's Ferry Road	\$ 870,000	\$ 103,538	\$ -	\$ 103,538	100%
6246	Washington Road	17,250	621	-	621	100%
6247	Wheeler Road/I-20 Interchange	145,900	6,644	-	6,644	100%
6248	Old Petersburg Road	4,896,400	7,156,854	2,160	7,159,014	100%
6249	Baston Road	359,300	159,036	-	159,036	100%
6250	Washington Road	420,900	3,005	-	3,005	1%
6251	Washington Road	552,000	621	-	621	0%
6252	SR 10/US 78 CR 258 to SR 223	205,000	4,993	-	4,993	2%
6253	Parham Road at SX RR	127,500	11,279	43,643	54,922	43%
6254	Fury's Ferry Road	457,900	972,392	-	972,392	100%
6255	Fury's Ferry/Riverwatch (CR98)	300,000	10,177	-	10,177	1%
6256	Old Petersburg Road	134,500	29,719	-	29,719	1%
6257	Washington Road (SR 104)	790,400	621	-	621	0%
6258	State Route 47	249,500	621	-	621	0%
6259	State Route 47	150,600	621	-	621	0%
6260	Washington Road STPO76-1(32)	750,000	3,668	-	3,668	0%
6261	Columbia Road (SR 232)	134,500	4,201	-	4,201	3%
6262	Harlem/Grovetown Road	1,290,400	730,135	-	730,135	100%
6263	Old Petersburg Road	20,000	5,281	-	5,281	100%
6264	Lewiston/Columbia/Hereford Farm Road	778,750	805,409	-	805,409	100%
6265	Belair Road at Oakley Pirkle Road	50,000	4,344	-	4,344	100%
6266	William Few Parkway	732,000	253,711	19,876	273,587	37%
6267	William Few Parkway Bridge	10,000	9,168	-	9,168	92%
6268	Evans-to-Locks Road/Pheasant Run Road	1,399,250	274,278	-	274,278	100%
6269	Stevens Creek Road at Reed Creek Road	153,750	16,806	-	16,806	1%
6270	Flowing Wells Road	2,537,600	633,878	711	634,589	25%
6271	Columbia Road at US 221	10,000	563	-	563	1%
6272	Baker Place Road/I-20	3,876,250	2,116	-	2,116	0%
6273	Columbia Road at William Few Parkway	50,000	39,213	-	39,213	100%
6275	County Contracts	12,000,000	14,635,709	995,159	15,630,867	100%
6277	Club Car Traffic Signal	10,000	10,162	-	10,162	100%
6278	Highway 28 N. Belair Signal	63,595	48,145	-	48,145	100%
6279	Washington Road/William Few Traffic Signal	63,595	57,805	-	57,805	100%
6280	Whiskey Road	50,904	17,847	-	17,847	100%
6282	N. Belair Road Realignment	500,000	127,214	-	127,214	25%
6284	Davis Road Widening and Improvement	3,000	7,416	-	7,416	100%
6285	Interstate 20 and 520 Reconstruction	2,000	152	-	152	8%
6286	Old Evans Road at Old Petersburg Road	320,000	292,535	-	292,535	100%

**COLUMBIA COUNTY, GEORGIA**  
**SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX**

**Special Purpose Local Option Sales Tax Fund 1996 - 2000**

**For the Fiscal Year Ended June 30, 2004**

No.	Project	Original Estimated Cost	Prior Years' Cost	Current Year Cost	Total Cost	Estimated Percentage of Completion
<i>Public Buildings Projects</i>						
6235	Health Department Building	100,000	83,173	-	83,173	100%
6236	Materials Management / Health Dept.	1,040,000	1,370,036	-	1,370,036	100%
6237	Sheriff Substation	1,016,500	710,978	-	710,978	100%
6238	Health Department Expansion - Appling	208,440	376,699	-	376,699	100%
6239	Sheriff C.I.D. and Training Facility	385,060	611,308	-	611,308	100%
<i>Recreation Projects</i>						
6210	ADA Restrooms	103,500	146,471	-	146,471	100%
6211	Appling Park Light Pole	50,000	88,074	-	88,074	100%
6212	Blanchard Park Office	107,200	137,765	-	137,765	100%
6213	Patriot Park Softball Field	115,000	128,012	-	128,012	100%
6214	Patriot Park Scoring Tower	85,000	181,123	-	181,123	100%
6215	Patriot Park Soccer Lights	102,000	101,508	-	101,508	100%
6216	Patriot Park Softball Lights	125,000	102,048	-	102,048	100%
6217	Patriot's/Riverside Park Tennis	353,000	387,742	-	387,742	100%
6218	Riverside Park	1,280,000	2,095,777	-	2,095,777	100%
6219	Riverside Scoring Tower/Concession	60,000	76,035	-	76,035	100%
6220	School Tennis Courts	300,000	252,209	-	252,209	100%
6221	Riverside Park Water Access	210,170	337,001	-	337,001	100%
6222	Passive Recreation Facilities	500,000	404,532	28,096	432,628	87%
6223	Wildwood Park ADA Restrooms	103,500	72,081	-	72,081	100%
6224	Gymnasium Expansion Phase 1	1,343,750	2,015,117	-	2,015,117	100%
6225	Gymnasium Expansion Phase 2	55,540	49,115	-	49,115	100%
6226	City of Harlem	10,000	9,279	-	9,279	100%
<i>Municipalities</i>						
6240	City of Harlem	1,426,000	1,257,287	-	1,257,287	100%
6241	City of Grovetown	2,484,000	2,191,848	-	2,191,848	100%
		<u>\$ 46,046,404</u>	<u>\$ 39,625,716</u>	<u>\$ 1,089,644</u>	<u>\$ 40,715,360</u>	